IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:	)
	) Bankruptcy No. 17-20621-CMB
TIMOTHY M. BARRETT,	)
	) Chapter 13
Debtor,	)
	)
UNITED STATES OF AMERICA,	)
INTERNAL REVENUE SERVICE,	) **Hearing Date:** April 24, 2017
	)
Movant,	)
	)
v.	) Document No.
	) Related to Document No. 13
TIMOTHY M. BARRETT,	)
	)
Respondent.	)

OBJECTION TO CONFIRMATION
OF CHAPTER 13 PLAN DATED MARCH 20, 2017

The United States of America, on behalf of the Internal Revenue Service, by its attorneys, Soo C. Song, Acting United States Attorney for the Western District of Pennsylvania, and Jill Locnikar, Assistant United States Attorney, submits these instant objections to the proposed Chapter 13 Plan dated March 20, 2017 filed by Timothy M. Barrett ("Debtor").

1. The Internal Revenue Service has a claim against Debtor in the amount of $291,250.83, which amount includes secured claims in the amount of $274,112.63, unsecured priority claims in the amount of $14,690, and general unsecured claims in the amount of $2,448.20. Part of the priority claim ($1,000) is based on an estimate because Debtor has not yet filed his 2016 income tax return. If the return was recently filed, it has not yet posted on the IRS system. Once the return has posted, the IRS will amend its claim accordingly.

2. Debtor's Chapter 13 Plan does not provide for any payment to the IRS.

3. Under section 1322(a)(2) of the Bankruptcy Code, priority tax claimants must be paid in full under a Chapter 13 Plan. 11 U.S.C. § 1322(a)(2).

4. Under sections 1325(a)(5) and 511 of the Bankruptcy Code, secured tax claimants must retain their liens and receive full payment of their value with interest at the current statutory rate (4 percent). 11 U.S.C. §§ 1325(a)(5) and 511.

5. Debtor's Chapter 13 Plan fails to comply with sections 1322(a)(2) and 1325(a)(5) of the Bankruptcy Code.

6. Section 1308 of the Bankruptcy Code requires Debtor to file tax returns for all taxable periods ending during the 4-year period preceding the petition date before the meeting of creditors. 11 U.S.C. § 1308.

7. A Chapter 13 Plan cannot be confirmed if all federal tax returns required by Bankruptcy Code section 1308 have not been filed. 11 U.S.C. § 1325(a)(9).

WHEREFORE, the United States respectfully requests that this Honorable Court deny confirmation of Debtor's Chapter 13 Plan.

Respectfully submitted:

SOO C. SONG
Acting United States Attorney

Dated: 4/14/2017

BY: */s/ Jill Locnikar*
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CERTIFICATE OF SERVICE OF OBJECTION TO
CONFIRMATION OF CHAPTER 13 PLAN DATED MARCH 20, 2017

I certify under penalty of perjury that I served or caused to be served the above-captioned objection to confirmation of plan on the parties at the addresses specified below or on the attached list on April 14, 2017.

Service by Electronic Notification:

Brian C. Thompson on behalf of Debtor
bthompson@thompsonattorney.com

Ronda J. Winnecour Chapter 13 Trustee
cmecf@chapter13trusteewdpa.com

Service by First Class Mail:

Timothy M. Barrett, 108 Galaxy Way, Yorktown, VA 23693

Respectfully submitted:

SOO C. SONG
Acting United States Attorney

Dated: 4/14/2017

BY: */s/ Jill Locnikar*
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